

2020

CERTIFICATE

To the Clerk of Phillips, State of Kansas
We, the undersigned, officers of

City of Logan

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	441,894	123,282	57.296
Debt Service	10-113	9			
Library	12-1220	9	9,200	7,955	3.697
Community Building	12-1, 118	10	10,500	4,922	2.287
Employee Benefits	12-16,102	10	59,600	47,998	22.307
Special Highway		11	23,613		
Water Fund		11	114,691		
Water Debt Fund		12	80,968		
Sewer Rental Fund		12	110,171		
Sewer Debt Fund		13	37,791		
Non-Budgeted Funds		14			
Totals		xxxxxx	888,428	184,157	85.587
Budget Summary		15			County Clerk's Use Only
Neighborhood Revitalization		16			2,154,626
Tax Lid Limit (from Computation Tab)				184,157	Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

184,157
NO

Assisted by:
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Verlane Schoeler
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Shelly Shetter

Date Attested: 10-11 2019

Linda McDowell
County Clerk

Governing Body

See Summary of Significant Assumptions. No assurance is provided.

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 181,366
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 181,366

2020 Budget Percentage Adjustments	
4. New improvements, remodeling and renovations for 2019 :	+ 135
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 34,451
5b. Personal property 2018	- 35,710
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 711
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	846
11. Total estimated valuation July 1, 2019	2,151,448
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	0.0004
13. Percentage adjustment increase (12 times 3)	+ \$ 71
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 2,720
16. Total Percentage Adjustments	\$ 2,791

See Summary of Significant Assumptions. No assurance is provided.

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bu		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

See Summary of Significant Assumptions. No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>184,157</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	2,720
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>2,720</u>

Exemption from Election Requirement Yes
See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	123,123	14,729	409	778	1,814	151
Debt Service						
Library	7,611	910	25	48	112	7
Community Building	4,608	551	15	29	68	4
Employee Benefits	46,024	5,505	153	291	678	0
TOTAL	181,366	21,695	602	1,146	2,672	162

County Treas Motor Vehicle Estimate 21,695

County Treas Recreational Vehicle Estimate 602

County Treas 16/20M Vehicle Estimate 1,146

County Treas Commercial Vehicle Tax Estimate 2,672

County Treas Watercraft Tax Estimate 162

Motor Vehicle Factor 0.11962

Recreational Vehicle Factor 0.00332

16/20 Vehicle Factor 0.00632

Commercial Vehicle Factor 0.01473

Watercraft Factor 0.00089

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Equipment Reserve	2,500	2,500	2,500	12-1,117
Special Highway	Capital Improvement	7,500		7,500	12-1,118
Water Fund	Equipment Reserve	2,500	2,500	2,500	
Sewer Rental	Sewer Debt Fund	16,500	35,000	35,000	12-825d
Sewer Rental	Equipment Reserve	5,000			
Totals		34,000	40,000	47,500	
Adjustments*					
Adjusted Totals		34,000	40,000	47,500	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

State of Kansas
City

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan-KS Wtr Pollution	5/1/2005	9/1/2026	2.68	540,837	236,990	3/1 9/1	3/1 9/1	5,596	26,938	4,937	27,665
KDHE Loan-KS Public Wtr	4/1/99	8/1/2020	4.04	650,000	85,435	2/1 8/1	2/1 8/1	2,770	41,863	1,210	43,572
Total Other					322,425			8,366	68,801	6,147	71,237
Total Indebtedness					322,425			8,366	68,801	6,147	71,237

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
NONE							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Summary of Significant Assumptions. No assurance is provided.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Logan
Phillips

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$7,611	\$7,955
Delinquent Tax	\$160	\$160
Motor Vehicle Tax	\$971	\$910
Recreational Vehicle Tax	\$31	\$25
16/20M Vehicle Tax	\$47	\$48
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$8,820	\$9,098
Difference in Total Taxes:	\$278	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,071,881	\$2,151,448
Did Assessed Valuation Decrease?	No	
Levy Rate	3.673	3.698
Difference in Levy Rate:	0.025	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
General			
Unencumbered Cash Balance Jan 1	52,717	50,225	83,421
Receipts:			
Ad Valorem Tax	131,069	123,123	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,518	3,000	3,000
Motor Vehicle Tax	25,767	26,000	14,729
Recreational Vehicle Tax	681	700	409
16/20M Vehicle Tax	753	859	778
Commercial Vehicle Tax	2,873	2,900	1,814
Watercraft Tax	109	145	151
Gross Earning (Intangible) Tax	4,062	5,450	7,547
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor Tax		461	481
Fines	1,716	7,000	7,000
Dog Tags	189	300	300
Liquor License	150	400	400
Camping Fee	615	2,000	2,000
Franchise Fees	18,514	23,000	23,000
Rent	25,875	30,000	30,000
Cemetery	500	3,500	3,500
Trash Collection	59,906	65,000	65,000
Sales Tax	38,882	41,000	41,000
Street lights	2,460	4,000	4,000
Reimbursements	1,369	15,000	15,000
Occupation Tax	150	300	300
Pool Receipts	63	70	70
Cereal Malt Beverage	150	200	200
Interest on Idle Funds	8,591	9,000	9,500
Neighborhood Revitalization Rebate	-2,277	-2,300	-1,883
Miscellaneous	8,088	8,100	8,200
Does miscellaneous exceed 10% of Total R			
Total Receipts	332,773	369,208	236,496
Resources Available:	385,490	419,433	319,917
Expenditures:			
General Govt	74,827	74,853	87,150
Street Lights	13,927	14,000	16,000
Street	30,597	29,030	50,390
Shop	25,979	25,235	31,100
Fire Protection	17,564	17,870	22,100
Swimming Pool	29,385	29,690	34,046
Youth Center	2,635	2,750	3,450
Library Maintenance	4,634	4,790	6,000
Park & Lake	17,136	17,750	20,990
Cemetery	11,613	11,760	14,200
Sub-Total Detail Page	228,297	227,728	285,426
Professional Fees	6,800	6,900	8,000
Refuse Collection	56,784	58,000	59,000
Police Department	6,884	6,884	7,400
Street Recoil	0	0	20,000
City Maintenance	0	0	22,568
Hansen Memorial Museum & Plaza	24,000	24,000	24,000
Logan Manor Nursing Home	10,000	10,000	10,000
Library	0		3,000
Transfer to Equipment Reserve Fund	2,500	2,500	2,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	335,265	336,012	441,894
Unencumbered Cash Balance Dec 31	50,225	83,421	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	454,793	456,505	441,894
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			441,894
Tax Required			121,977
Delinquent Comp Rate:	1.1%		1,305
Amount of 2019 Ad Valorem Tax			123,282

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Salaries	28,026	28,050	29,000
Utilities	5,667	5,667	6,000
Phone & Internet	4,936	4,936	5,000
Postage	1,149	1,149	1,150
Supplies	6,271	6,271	7,500
Equipment	0	0	5,000
Repairs & Maint	2,191	2,191	5,000
Trash Service	228	230	500
Professional Fees	6,742	6,742	7,000
Insurance	19,241	19,241	20,000
Miscellaneous	376	376	1,000
Total	74,827	74,853	87,150
Street Lights			
Utilities	13,927	14,000	16,000
Total	13,927	14,000	16,000
Street			
Salaries	7,797	7,800	8,200
Phone & Internet			
Supplies	15,852	14,000	25,000
Equipment		100	6,990
Repairs & Maint	2,825	3,000	5,000
Fuel	1,890	1,890	2,000
Insurance	2,170	2,170	3,000
Miscellaneous	63	70	200
Total	30,597	29,030	50,390
Shop			
Salaries	12,085	12,085	13,000
Utilities	3,880	3,880	4,500
Supplies	7,964	7,000	9,000
Equipment		100	1,200
Repairs & Maint	263	270	1,000
Trash Service	420	430	900
Insurance	1,367	1,370	1,400
Miscellaneous		100	100
Total	25,979	25,235	31,100

See Summary of Significant Assumptions. No assurance is provided.

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Fire Protection			
Contractual	4,800	4,900	5,000
Utilities	3,573	3,580	3,800
Phone & Internet	1,225	1,230	1,500
Supplies	5,343	5,350	6,000
Equipment		100	1,500
Repairs & Maint	1,192	1,200	2,000
Trash Service	228	230	300
Insurance	1,203	1,210	1,500
Miscellaneous		70	500
Total	17,564	17,870	22,100
Swimming Pool			
Salaries	15,276	15,300	16,500
Utilities	4,348	4,400	5,500
Phone & Internet	156	160	200
Supplies	8,249	8,260	9,000
Equipment		100	400
Repairs & Maint	665	670	1,446
Insurance	691	700	800
Miscellaneous		100	200
Total	29,385	29,690	34,046
Youth Center			
Utilities	1,459	1,500	1,600
Supplies	262	300	500
Repairs & Maint	16	50	400
Insurance	898	900	950
Total	2,635	2,750	3,450
Library Maintenance			
Utilities	1,885	2,000	2,600
Phone & Internet	486	500	600
Supplies	872	890	1,000
Repairs & Maint	219	220	600
Insurance	1,172	1,180	1,200
Total	4,634	4,790	6,000

See Summary of Significant Assumptions. No assurance is provided.

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Park & Lake			
Salaries	6,826	6,850	6,990
Utilities	1,805	1,850	2,000
Supplies	4,424	4,500	6,000
Equipment		300	500
Repairs & Maint	2,655	2,700	3,400
Fuel	887	900	1,000
Insurance	539	550	1,000
Miscellaneous	0	100	100
Total	17,136	17,750	20,990
Cemetery			
Salaries	6,995	7,000	7,700
Contract Labor	3,001	3,010	4,000
Supplies	1,391	1,400	2,000
Insurance	226	250	300
Miscellaneous		100	200
Total	11,613	11,760	14,200

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Debt Service			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	1.1%		
Amount of 2019 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library			
Unencumbered Cash Balance Jan 1	157	200	183
Receipts:			
Ad Valorem Tax	7,131	7,611	XXXXXXXXXXXXXXXXXX
Delinquent Tax	149	160	160
Motor Vehicle Tax	1,457	971	910
Recreational Vehicle Tax	39	31	25
16/20M Vehicle Tax	47	47	48
Commercial Vehicle Tax	158	101	112
Watercraft Tax	6	6	7
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-124	-124	-116
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	8,863	8,803	1,146
Resources Available:	9,020	9,003	1,329
Expenditures:			
Approp to Library Board	8,820	8,820	9,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,820	8,820	9,200
Unencumbered Cash Balance Dec 31	200	183	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	10,300	9,300	9,200
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	1.1%		
Amount of 2019 Ad Valorem Tax			

Summary of Significant Assumptions No assurance is provided. Se

City of Logan

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Community Building	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	310	215	833
Receipts:			
Ad Valorem Tax	4,493	4,608	XXXXXXXXXXXXXXXXXX
Delinquent Tax	93	200	200
Motor Vehicle Tax	919	612	551
Recreational Vehicle Tax	24	19	15
16/20M Vehicle Tax	30	29	29
Commercial Vehicle Tax	100	64	68
Watercraft Tax	4	4	4
Rent	2,010	3,000	4000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(78)	-58	-70
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	7,595	8,478	4,797
Resources Available:	7,905	8,693	5,630
Expenditures:			
Personal Services	2,450	2,500	3,000
Social Security/Medicare Tax	188	200	1,000
Utilities	3,222	3,250	4,000
Supplies	859	900	1,000
Maintenance	251	270	500
Trash Service	420	430	500
Equipment	300	310	500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	7,690	7,860	10,500
Unencumbered Cash Balance Dec 31	215	833	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	12,450	12,050	10,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			10,500
Tax Required			4,870
Delinquent Comp Rate: 1.1%			52
Amount of 2019 Ad Valorem Tax			4,922

Adopted Budget

Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	11,531	212	4,887
Receipts:			
Ad Valorem Tax	30,832	46,024	XXXXXXXXXXXXXXXXXX
Delinquent Tax	781	1,300	1,300
Motor Vehicle Tax	6,772	6,772	5,505
Recreational Vehicle Tax	180	180	153
16/20M Vehicle Tax	297	300	291
Commercial Vehicle Tax	671	671	678
Watercraft Tax	26	26	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(536)	-536	-704
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	39,023	54,737	7,223
Resources Available:	50,554	54,949	12,110
Expenditures:			
FICA	5,891	5,895	6,000
Pension	1,909	1,910	3,000
Health Insurance	37,039	37,039	45,000
Workers Comp Ins	5,218	5,218	5,600
Cash Forward (2020 column)			
Miscellaneous	285		
Does miscellaneous exceed 10% of Total			
Total Expenditures	50,342	50,062	59,600
Unencumbered Cash Balance Dec 31	212	4,887	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	61,650	58,800	59,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			59,600
Tax Required			47,490
Delinquent Comp Rate: 1.1%			508
Amount of 2019 Ad Valorem Tax			47,998

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,825	3,793	8,693
Receipts:			
State of Kansas Gas Tax	14,910	14,900	14,920
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,910	14,900	14,920
Resources Available:	18,735	18,693	23,613
Expenditures:			
Supplies	7,442	10,000	16,113
Transfer to Capital Improvement	7,500		7,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,942	10,000	23,613
Unencumbered Cash Balance Dec 31	3,793	8,693	0
2018/2019/2020 Budget Authority Amount	20,215	19,535	23,613

Adopted Budget

Water Fund

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	36,231	22,299	18,691
Receipts:			
Collections	85,167	92,000	95,000
Miscellaneous	403	1,000	1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	85,570	93,000	96,000
Resources Available:	121,801	115,299	114,691
Expenditures:			
Personal Services	26,192	27,000	29,000
FICA	2,004	2,010	2,600
Pension	1,021	1,022	1,200
Health Ins	3,739	3,739	3,900
Utilities	7,518	7,520	9,041
Phone & Internet	2,374	2,380	3,000
Postage	562	570	800
Supplies	23,725	20,000	26,849
Equipment	2,500	2,500	5,140
Repairs & Maint	17,510	17,510	17,700
Fuel	2,032	2,030	4,861
Insurance	5,427	5,427	5,500
Trans to Equipment Reserve	2,500	2,500	2,500
Cash Forward (2020 column)			
Miscellaneous	2,398	2,400	2,600
Does miscellaneous exceed 10% of Total E			
Total Expenditures	99,502	96,608	114,691
Unencumbered Cash Balance Dec 31	22,299	18,691	0
2018/2019/2020 Budget Authority Amount	128,642	125,842	114,691

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Debt Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	32,032	31,864	32,968
Receipts:			
Collections	44,728	46,000	48,000
Trans from Water			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	44,728	46,000	48,000
Resources Available:	76,760	77,864	80,968
Expenditures:			
Principal	40,222	41,863	43,572
Interest on Idle Funds	4,269	2,770	1,210
Service Fees	405	263	115
Debt Reserve			36,071
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	44,896	44,896	80,968
Unencumbered Cash Balance Dec 31	31,864	32,968	0
2018/2019/2020 Budget Authority Amount	102,528	103,136	80,968

Adopted Budget Sewer Rental Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	22,315	31,131	26,171
Receipts:			
Collections	78,778	84,000	84,000
Reimbursements	3,350		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	82,128	84,000	84,000
Resources Available:	104,443	115,131	110,171
Expenditures:			
Personal Services	15,363	17,000	18,000
FICA	1,175	1,200	1,800
Pension	611	650	1,000
Health Insurance	2,537	2,600	3,000
Utilities	2,316	2,400	3,000
Phone & Internet	352	400	500
Contractual		100	500
Postage	421	450	600
Supplies	7,459	7,500	10,526
Equipment	2,500	2,500	5,000
Repairs & Maintenance	12,089	12,090	18,045
Fuel	1,296	1,300	5,000
Insurance	1,765	1,770	3,200
Trans to Sewer Debt	16,500	35,000	35,000
Trans to Equipment Reserve	5,000		
Cash Forward (2020 column)			
Miscellaneous	3,928	4,000	5,000
Does miscellaneous exceed 10% of Total F			
Total Expenditures	73,312	88,960	110,171
Unencumbered Cash Balance Dec 31	31,131	26,171	0
2018/2019/2020 Budget Authority Amount	122,300	122,815	110,171

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Sewer Debt Fund			
Unencumbered Cash Balance Jan 1	17,511	901	2,791
Receipts:			
Trans from Sewer Rental	16,500	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	16,500	35,000	35,000
Resources Available:	34,011	35,901	37,791
Expenditures:			
Principal	26,230	26,938	27,665
Interest on Idle Funds	6,238	5,596	4,937
Service Fees	642	576	508
Debt Reserve			4,681
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	33,110	33,110	37,791
Unencumbered Cash Balance Dec 31	901	2,791	0
2018/2019/2020 Budget Authority Amount	52,111	51,001	37,791

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

See Summary of Significant Assumptions. No assurance is provided.

City of Logan

NON-BUDGETED FUNDS

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Equipment Reserve Fund		Gifts & Grants		Capital Improvement		Episcopal Church Trust		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	129,847	Cash Balance Jan 1	159,794	Cash Balance Jan 1	166,924	Cash Balance Jan 1	20,887	Cash Balance Jan 1	477,452
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Trans from General	2,500	Grants/Donations	177,867	Trans from Special Inv	7,500				
Trans from Water	2,500	Reimbursements	11,895						
Trans from Sewer Rent	5,000								
Total Receipts	10,000	Total Receipts	189,762	Total Receipts	7,500	Total Receipts	0	Total Receipts	207,262
Resources Available:	139,847	Resources Available:	349,556	Resources Available:	174,424	Resources Available:	20,887	Resources Available:	684,714
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
		Equipment	18,602						
		Contractual Service	32,512						
		Maintenance	27						
		Training/Travel	549						
		Phone/Internet	262						
		Supplies	1,924						
		Personal Services	17,263						
		Professional Fees	7,560						
		Rent Expense	1,000						171,734
		Bank Service Charge	122						512,980 **
		Adv & Promotion	1,456						512,980 **
		Subsidy	90,457						
Total Expenditures	0	Total Expenditures	171,734	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	139,847	Cash Balance Dec 31	177,822	Cash Balance Dec 31	174,424	Cash Balance Dec 31	20,887	Cash Balance Dec 31	0

** Note: These two block figures should agree.

See Summary of Significant Assumptions. No assurance is provided.

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Logan
will meet on at at City Clerk's Office for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	335,265	66.044	336,012	59.426	441,894	123,282	57.302
Debt Service							
Library	8,820	3.593	8,820	3.673	9,200	7,955	3.698
Community Building	7,690	2.264	7,860	2.224	10,500	4,922	2.288
Employee Benefits	50,342	15.536	50,062	22.214	59,600	47,998	22.310
Special Highway	14,942		10,000		23,613		
Water Fund	99,502		96,608		114,691		
Water Debt Fund	44,896		44,896		80,968		
Sewer Rental Fund	73,312		88,960		110,171		
Sewer Debt Fund	33,110		33,110		37,791		
Non-Budgeted Funds	171,734						
Totals	839,613	87.437	676,328	87.537	888,428	184,157	85.598
Less: Transfers	34,000		40,000		47,500		
Net Expenditure	805,613		636,328		840,928		
Total Tax Levied	177,082		181,366		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,025,260		2,071,881		2,151,448		

Outstanding Indebtedness,

	2017	2018	2019
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	453,063	388,877	322,425
Other	0	0	0
Lease Purchase Principal	453,063	388,877	322,425
Total			

*Tax rates are expressed in mills

Kristy West

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurance is provided.

Page No.

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City of Logan

Summary of Significant Assumptions
Year Ending December 31, 2019

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 10, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2020 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales and sewer charges budgeted for 2020 were increased based on increases or
- c. Other 2020 budgeted receipts are deemed to be similar to prior years with increases

Expenditures –

- a. Budgeted expenditures for personal services in 2020 were increased due to expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules for each bond.
- c. Other 2020 budgeted expenditures are deemed to be similar to prior years with increases
- d. No major projects are anticipated for 2020 at this time.
- e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

PROOF OF PUBLICATION

STATE OF KANSAS, PHILLIPS COUNTY, SS:

JOHN L. SULLIVAN

Of lawful age, being duly sworn upon oath states he is the Publisher of
THE LOGAN REPUBLICAN.

THAT said newspaper has been published at least weekly fifty (50) times
a year and has been so published for at least one year prior to the first
publication of the attached notice;

THAT said paper was entered as second class mail matter at the post office
of its publication;

THAT said paper has a general paid circulation on a weekly basis in PHILLIPS
COUNTY, KANSAS, and is not a trade, religious, or fraternal publication and
has been printed and published in Phillips County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said
newspaper:

1st Publication —	_____	25th	_____	day of	Jul, 2019
2nd Publication —	_____		_____	day of	2019
3rd Publication —	_____		_____	day of	2019

PUBLICATION 3 columns x 6 inches =18 in. x 3.2= \$57.60

Notary Fees _____

Additional Copies _____

TOTAL PUBLICATION FEE \$57.60

(Signed) John L. Sullivan

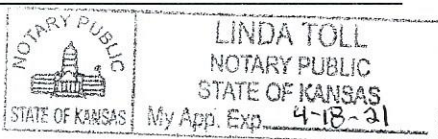
Witness my hand this 23 day of August, 2019

SUBSCRIBED AND SWORN to before me this 23rd day of August, 2019

Linda Toll

My commission expires

4-18-2021



The Lynette Stockman seconded the motion. Motion passed 7-0. Mr. Kirkendall's next item for approval and discussion was the Student Handbook/Board Policies. He informed the board of the current situation with Colby Community College in offering dual credit courses.

es available to students. Lynette Stockman seconded the motion. Motion carried 7-0. More discussion followed on the remainder of the policies. Shane DeBoer moved to approve the Student Handbook and Board Policies with changes as presented. Colby Greving seconded the motion. Mo-

BOARD OF EDUCATION MEETING: Phil Gottstine moved to set the regular board meeting dates as the second Monday of each month at 8:00 p.m. in the high school library. Shane DeBoer seconded the motion. Motion carried 7-0.

Continued to page 6

NOTICE OF BUDGET HEARING

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Lease Purchase Principal	453,063	388,877	322,425
Total	453,063	388,877	322,425

*Tax rates are expressed in mills.

Kristy West

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurance is provided.